

## INSTRUCTIONS

### TANGIBLE PROPERTY TAX RETURN (REVENUE FORMS 62A500, 62A500-A, 62A500-M and 62A500-W)

#### Definitions and General Instructions

These instructions have been designed to assist taxpayers in preparing the tangible personal property tax returns, Revenue Forms 62A500, 62A500-A, 62A500-M and 62A500-W. While these instructions set forth the general requirements, they are not a substitute for the law itself.

**Taxpayer**—All individuals, partnerships, corporations and other business entities owning, leasing or having a beneficial interest in taxable tangible property which is located within Kentucky on January 1 must file a tangible property tax return. All tangible property is taxable with the exception of household goods of a person used in his home, crops grown in the year which the assessment is made and in the hands of the producer, and tangible personal property owned by institutions exempted under Section 170 of the Kentucky Constitution.

The explanations in the tangible return and instructions do not apply to registered motor vehicles, nonresident watercraft, distilled spirits held in bonded warehouses and public service corporations taxed under the provisions of KRS 136.120. Public service corporations, such as cable TV, telephone, sewer and water companies, must file the Public Service Company Tax Return, Revenue Form 61A200, and all accompanying schedules (H through P). Nonresident watercraft companies must file the Watercraft Property Tax Return, Revenue Form 61A207. Distilled spirits in bonded warehouses are to be reported on Revenue Form 61A508.

**Assessment Date**—With the exception of unmanufactured tobacco products which are assessed as of September 1 of each year, the assessment date for all tangible personal property is **January 1**.

**Filing Requirements**—A tangible property tax return must be filed **for each location** and business activity at which tangible property is located within Kentucky except for lessees whose filing requirements are contained under the section titled *Lessors and Lessees of Tangible Personal Property*. The return should indicate the location of the property within the appropriate county. A post office box may not be given as the property address. The return must be filed with the property valuation administrator (PVA) in the county of taxable situs or with the Department of Property Valuation each year between January 1 and May 15. The addresses of the PVA offices are listed in the last section of the instructions. Do not enclose the tangible return with the income tax return. A list of each type of property, original cost, make, model, serial number and/or other identification numbers of all Schedule A, Schedule B and inventories listed should be compiled and available upon the request of the department.

**Consolidated and Joint Returns**—Consolidated and joint returns are not permitted for Kentucky property tax purposes. **A return must be filed for each location** and business activity where an entity has tangible personal property, except as provided herein.

**Classification of Property**—Tangible personal property is defined as every tangible thing which is the subject of ownership, excepting real and intangible property. Real property is defined as land, growing crops and, unless specified as primarily devoted to the business rather than the land itself, all buildings, structures, improvements and fixtures on the land. Contractors' building components (construction in progress), machinery and equipment, materials, etc., are to be considered personal property until they are incorporated into plant. At

that time the property may be reclassified in one of three categories—real estate, tangible or manufacturing machinery. Machinery and equipment which will eventually become part of the manufacturing process may be classified as manufacturing machinery during the construction period—valued at fair cash value and listed on Line 81 of the tax return. Other tangible property must also be valued at fair cash value and listed on Line 82 of the tax return. Intangible property is any property which represents evidence of value or the right to value under law or custom. Intangible property should be reported on the Intangible Property Tax Return, Revenue Form 62A376.

**Depreciable Assets**—Depreciable assets should be listed in the appropriate schedule by taxing district at fair cash value, which may be greater or less than book value, as of the assessment date. The Department of Property Valuation has prescribed composite annual allowances and the method of application, by type of business activities, to be used in lieu of book depreciation for computing the fair cash value of depreciable assets. **Alternative values may be used if presented to the department for approval.** Alternative valuation methods presented must include supporting documentation and/or explanation noting the basis for the values submitted in the comments box of the return or on a separate affidavit.

Depreciable assets are to be listed on Form 62A500 or Form 62A500-M, Schedule A. Do not include aircraft, watercraft, Kentucky registered motor vehicles and assets used in farming and manufacturing. Depreciable assets employed as manufacturing machinery, qualifying commercial radio, television and telephonic equipment and certified pollution control facility equipment should be listed on Form 62A500-M, Schedule B only.

**Lessors and Lessees of Tangible Personal Property**—Lessors of tangible personal property must file Revenue Form 62A500 with the PVA in each county where property is located. The return must contain the name of the lessee, the location of the property (county, street address, city, ZIP code), year of purchase, original cost, class of property (based on the economic life of the property) and fair market value (as determined by multiplying the original cost by the appropriate conversion factor). See Schedule A for a listing of the conversion factors.

Leased property must be listed by the owner, regardless of the terms of the lease agreement concerning tax liability. If the lessee is obligated to purchase the property, he is deemed to be the owner; otherwise, the lessor is deemed to be the owner.

All **leased** manufacturing equipment must be reported by the lessor on Revenue Form 62A500 and taxed at full state and local tax rates. Manufacturers/lessors must state as original cost the price for which the equipment would be sold at retail at the commencement of the lease.

Leased farm equipment that is used in farming should be reported by the lessor as farm equipment on Line 50 of the Tangible Personal Property Tax Return, Form 62A500.

Lessees of tangible personal property must file Revenue Form 62A500-L as an attachment to the tangible return. **Note:** Tangible property leased from tax-exempt entities by nonexempt lessees must be assessed and taxed to the lessee. Lessees should include any taxable tangible property leased from a tax-exempt entity on Revenue Form 62A500, Tangible Personal Property Tax Return. Also, tangible property leased by a tax-exempt entity must be reported by and taxed to the lessor.

**Manufacturing Machinery (Manufacturers Only)**—A manufacturer is defined as an entity who purchases, receives or holds personal property for the purpose of adding to its value by manufacturing, refining, rectifying or mixing different materials with a view of making a profit. Certain machinery actually engaged in manufacturing is subject to a lower rate. The following list identifies various types of equipment that are not considered manufacturing equipment (the list is not all inclusive): replacement parts, leased manufacturing equipment, towboat and barges, bulldozers and power shovels, construction equipment (not including paving equipment for contractors who manufacture asphalt), laundry and dry cleaning equipment, repair shops including automobile repair, shoe repair and vessel repair; hatcheries; radio or television towers not essential to the production of the wave or signal broadcast are not considered manufacturing machinery. The following activities are not considered part of the manufacturing process: floating sand and gravel diggers. After listing and valuing property on Schedule B, please state total value separately in space provided at top of page 4 of the return.

**Commercial Radio, Television and Telephonic Equipment**—All commercial radio, television and telephonic equipment directly used or associated with electronic equipment **which broadcasts electronic signals to an antenna** are subject to a lower rate. List this type of equipment on Form 62A500-M, Schedule B. Radio or television towers not essential to the production of the wave or signal broadcast shall not be included as manufacturing machinery. After listing and valuing property on Form 62A500-M, Schedule B, please state total value separately in space provided at top of page 4 of the return.

**Inventories**—Kentucky law requires inventories to be listed at fair cash value. As such, inventories must be reported utilizing full absorption **first-in-first-out (FIFO) costing**. Only inventory held exclusively for resale should be listed as inventory. Goods held for lease or rent are not considered inventory and should be reported as depreciable assets on Schedule A.

The value of manufacturing inventories must include all factory burden and overhead costs attributable to the manufacturing facilities and process. Such costs include, but shall not be limited to, indirect labor, insurance, utilities, taxes, transportation, rents and leases, repairs and maintenance, depreciation and amortization. Inventory values maintained on the direct cost and last-in-first-out (LIFO) basis must be restated utilizing full absorption FIFO costing.

The value of merchandising inventory must include the costs to acquire the inventory, taxes and freight. Inventories carried at retail value must be restated at cost. Inventories held on a floor-plan basis must be returned at fair cash value.

Consigned manufacturing or merchandising inventory must be listed by the owner on Revenue Form 62A500-M. Merchandise consigned from a nonresident of Kentucky to a merchant in Kentucky must be listed by the Kentucky merchant on Revenue Form 62A500-C. For the applicable reporting requirements for consignees, see the instructions for Revenue Form 62A500-C.

Automobile dealers should report all vehicles whether new, used, dealer assigned, titled, untitled, registered and unregistered that are held for sale as motor vehicle inventory. Automobiles that are registered in Kentucky, assessed and recorded in the automated vehicle identification system (AVIS) as of January 1 are not to be reported on Form 62A500. The only exception are those vehicles that are titled and registered to a dealer for their personal use and not held for sale. All vehicles are to be valued at dealer cost. **A list of motor vehicles reported should be compiled and submitted with the return.** List is to include make, model, year, Kentucky license plate number if applicable and vehicle identification number (VIN) of each.

**Farming Equipment and Livestock**—All farm implements, farm machinery and livestock (including racehorses and ratite birds) owned by or leased to a person actually engaged in farming and used in his farm operations are subject to a state rate only.

**Foreign Trade Zones**—All tangible property located within foreign trade zones as designated under Title 19 U.S.C. Sec. 81 is subject to taxation at a state rate only.

A tangible return must be completed for every business located in a foreign trade zone. The return must be completed utilizing the composite prima facie allowances for depreciable assets. In addition, the taxing district field must contain the *foreign trade zone* designation. The return must be filed with the Department of Property Valuation in Frankfort with a copy of the foreign trade zone certificate attached.

**Alcohol Production Facilities**—Tangible property which has been certified as an alcohol production facility as defined in KRS 247.910 is subject to taxation at a state rate only.

A tangible return must be completed for each alcohol production facility operating within Kentucky. Form 62A500-M must be completed utilizing the composite prima facie allowances for depreciable assets. In addition, the taxing district field must contain the *alcohol production facility* designation. The return must be filed with the Department of Property Valuation in Frankfort.

**Pollution Control Facility**—Tangible property of a pollution control facility which has been issued a tax exemption certificate by the Revenue Cabinet as defined in KRS 224.850 and 224.852 is subject to taxation at a state rate only. After listing and valuing property on Form 62A500-M, Schedule B, please state total value separately in space provided at top of page 4 of the return.

**Fluidized Bed Energy Production Facilities**—Property which has been certified as a fluidized bed energy production facility as defined in KRS 211.390 is subject to taxation at a state rate only.

Revenue Form 62A500-M must be completed for each fluidized bed energy production facility operating within Kentucky. The return must contain only the assessment for the facility. Other tangible property must be reported on a separate return. The composite prima facie allowances must be utilized in valuing the tangible property of the facility. The taxing district field must contain the *fluidized bed facility* designation. The return must be filed with the Department of Property Valuation in Frankfort.

**Enterprise Zones**—The General Assembly has created 12 enterprise zones within the Commonwealth and provided special tax advantages for businesses and individuals located within these zones. As it applies to tangible property taxes, counties, cities or urban county governments may, by act of the governing body of appropriate jurisdiction, levy a tax on qualified property. State ad valorem taxes are not affected by this law. If you have property within an enterprise zone, please check the appropriate box on page 1 of the tangible personal property tax return. Also attach a copy of your Enterprise Zone Qualified Business Certificate for verification purposes. This certificate is obtained from the local government agency.

**Tangible Personal Property Purchased with Industrial Revenue Bonds**—All privately owned leasehold interest in industrial buildings, as defined under KRS 103.200, owned and financed by a tax-exempt governmental unit or tax-exempt statutory authority is subject to taxation at a state rate only. Revenue Form 62A500-M must be completed utilizing the composite prima facie allowances for depreciable assets and the reported value listed on Line 39, page 1 of the return. A copy of the industrial revenue bond contract is to be attached.

**Construction and Mining Equipment (Rebuilds or Capitalized Repairs)**—All rebuilds or capitalized repairs carried on a corporation's books are to be accounted for on the tangible personal property tax return in the following manner. If the repair or rebuild is less than 50 percent of the original purchase price of the equipment, the amount expended is not to be included in original cost of the year of the repair or rebuild. If the repair or rebuild exceeds 50 percent of the original purchase price, the amount expended is to be included in original cost of the year of the repair or rebuild. Any previous repair or rebuild included in original cost in the year of expenditure is to be deleted.

*Example I*—Company A purchased a piece of Class I equipment in 1987 at an original purchase price of \$100,000; in 1991 the equipment was rebuilt for \$25,000. The assessment for 1994 would be:

Age	Original Cost	Factor	Reported Value
7	\$100,000	.200	\$20,000

*Example II*—Company A purchased a piece of Class I equipment in 1987 at an original purchase price of \$100,000; in 1991 the equipment was rebuilt for \$70,000. The assessment for 1994 would be:

Age	Original Cost	Factor	Reported Value
7	\$100,000	.200	\$20,000
3	70,000	.444	31,080
			<u>\$51,080</u>

*Example III*—Company A purchased a piece of Class I equipment in 1987 at an original purchase price of \$100,000; in 1991 the equipment was rebuilt for \$75,000; in 1993 the equipment was rebuilt again for \$80,000. The assessment for 1994 would be:

Age	Original Cost	Factor	Reported Value
7	\$100,000	.200	\$20,000
1	80,000	.868	69,440
			<u>\$89,440</u>

**Situs of Tangible Property**—The taxable situs of tangible personal property in Kentucky is in the county where the property is physically located.

**Payment of Taxes—Do not send payments with your return.** Tax bills will be mailed by the sheriff in each county no earlier than September 15.

### Listing and Valuing Tangible Personal Property

The valuation of tangible property is based upon composite conversion factors established for depreciable property with various expected economic lives. All depreciable property will be classified in one of six economic life ranges. All depreciable property having an expected economic life of less than 6.5 years is considered Class I property; from 6.5 to 8.9 is Class II property; 9.0 to 10.9 is Class III property; 11.0 to 13.4 is Class IV property; 13.5 to 17.4 is Class V property and all property having an economic life 17.5 years and over is considered Class VI property.

In order to assist the taxpayer in determining the proper economic life class for a particular property, a general description of various properties is provided indicating the property classification category. It is intended that similar property and equipment have like values and like classification regardless of the industry classification in which the property is used. However, the taxpayer may find it useful to understand which property is most commonly found in a particular industrial classification. Therefore the description of the six economic life classes also includes a partial listing of specific property and a Standard Industrial Classification (SIC) number indicating basic industry types that most frequently use such property.

### Fair Cash Value Computation

The tangible personal property tax returns, Revenue Forms 62A500 and 62A500-M, contain the data necessary to determine the aggregate fair cash value of tangible personal property. A separate return is necessary for each location and business activity assigned a different class.

Costs of taxable property at the end of the previous year are to be shown by age. The cost should be net of additions, disposals and transfers occurring during the year. The resulting costs remaining at year-end are then listed in the *Original Cost* column. Each year-end cost is then multiplied by the corresponding conversion factor to determine the estimated fair cash value. The column totals represent the total original cost and total fair cash value of each class of property.

Original cost column totals must reconcile with the book cost, except that **property written off the records but still physically on hand must be included in the computation** and property disposed of but not written off the records should be deducted. Costs for property such as registered motor vehicles and property taxed as real estate or intangible property should not be included.

Full costs must be shown. Cost must include inbound freight, millwrighting, overhead, investment credits, assembly and installation labor, material and expenses, and sales and use taxes. Premium pay and payroll taxes are includible in labor costs. Costs may not be reduced by trade-in allowances. Costs of major overhauls are to be treated as capitalized in the year in which they occur.

### Alternative Reporting Requirement

All taxpayers must complete the tangible personal property tax return. If a taxpayer believes, however, that the composite factors in the return have overvalued or undervalued the property, the taxpayer should file the return with the Revenue Cabinet (rather than the PVA's office). **The check box on page 1 of the return should be checked "yes" if an alternative method of valuation is being submitted.** Along with the return, the taxpayer should submit an affidavit which sets forth a proposed alternative method of valuation for the Cabinet's consideration. In this affidavit the taxpayer must include an explanation as to the alternative method of valuation used for the property and why the alternative method is warranted.

The taxpayer should also submit along with the affidavit and completed return any evidence that supports the taxpayer's belief that a different valuation from that prescribed in the return is warranted. Such evidence would include, but would not be limited to, the following:

- independent appraisals,
- objective reports prepared for reasons other than for property tax,
- actual sales information,
- information about the physical deterioration of the property, or
- information about the presence of functional or economic obsolescence.

### Exceptions to the Fair Cash Value Computation

Taxable property located in buildings boarded up, or in departments closed off, or removed from the production line, is ordinarily entitled to be valued separately from that which is kept or maintained as part of a plant capable of operation, if such property has been rendered functionally inoperable and is held for disposal as of the assessment date. The taxpayer must identify such property separately on the tax return, with an affidavit explaining the circumstances and the basis for valuation. Such qualifying property is to be separately valued as follows:

1. if component parts have been removed and the remainder is useless in the business, the actual scrap or salvage value shall be taken as the fair cash value, or



2. if visual inspection confirms that its useful life has not ended, the true value shall be the greater of its depreciated book value or the actual salvage value, but
3. if it has been offered for sale, a bona fide asking price shall be taken as the fair cash value; and if it has been sold within a reasonable time after the assessment date through an arm's-length transaction, the selling price shall be taken as the fair cash value.

Temporary idleness for purposes of overhauling and repair or resulting from seasonal operation or from reduced usage is not sufficient cause for separate valuation.

#### **Line Item Instructions—Revenue Forms 62A500 and 62A500-M**

The following information represents a section-by-section breakdown of instructions for completion of the tangible property tax returns. With the exception of unmanufactured tobacco products, all property is valued as of January 1 of the year in which the return is filed. For valuation information or any assistance in filing this return, contact the PVA in your county (see the addresses and phone numbers in the instructions) or the Department of Property Valuation at (502) 564-2557.

**General Information**—Please provide all information requested at the top of the form. All businesses with a federal employer identification number should list this number for proper identification. List the SIC code that most closely identifies your business activity. Answer the question regarding tangible personal property listings in other Kentucky counties. Enter the county where the property is located. The first address fields listed should be the mailing address for the tax bills. The actual location of the business property should be listed in the property address field. Do not list anything in the field for taxing district code. Finally, check the appropriate organization type. Please provide all identification which is required at the top of the form. Failure to complete this part of the return properly, particularly with regard to Social Security number or federal identification number, and complete name, address and property location (street, city and county) could result in coding errors or misfiling, leading to possible omitted property notices, subject to penalties and interest. The signature of the taxpayer and/or preparer are to be noted at the bottom of Schedule D on Forms 62A500-A and 62A500-M. The telephone number of the tax preparer must be listed.

#### **Line Items 11–16—Tangible Personal Property Subject to Full State and Local Rates (from Schedule A)**

From the composite group-life classes, locate the class or classes of property that apply to your business activity. List on Schedule A the original cost by class and age of all business furniture and fixtures, professional trade tools, equipment, signs, computer equipment, domestic commercial watercraft and drilling, mining and construction equipment. Do not include inventory, manufacturing machinery, registered motor vehicles, aircraft or farm equipment. The age is determined as follows: previous year purchases are age 1; purchases made 2 years prior are age 2; and so forth. Assets listed into Classes I, II and III whose ages exceed the maximum age for each class (13 years) should be aggregated on Line 15 (Age 13+) of the original cost column. Assets listed into Classes IV, V and VI whose ages exceed the maximum age for each class (27 years) should be aggregated on Line 51 (Age 27+) of the original cost column. As long as an asset is in use, it should be valued utilizing the appropriate factor as determined by its class and age. Multiply the original cost by the conversion factor to arrive at reported value. Add the original costs listed for each class to determine the total original cost by class. Add the total reported values for each class to determine the total reported value by class. The column totals for original cost and reported value for each class of property should be listed in the space provided for Schedule A property

on page 1 of the tangible return. The grand total original cost and fair market value for all classes of property must be summarized on Line Item 17.

#### **Line Items 21–26—Manufacturing Machinery, Pollution Control Facilities and Commercial Radio, Television and Telephonic Equipment (from Schedule B) (Manufacturers Only)**

Machinery actually engaged in manufacturing, commercial radio, television and telephonic equipment directly used or associated with electronic equipment which broadcasts electronic signals to an antenna, and property which has been certified as a pollution control facility as defined in KRS 224.880, should be listed on Form 62A500-M, Schedule B, under the appropriate class life and age.

From the composite group-life classes, locate the class or classes of property that apply to your business activity. List on Schedule B the original cost by class (see the SIC codes to determine the appropriate class for manufacturing activities) and age of all manufacturing machinery. The age is determined as follows: previous year purchases are age 1; purchases made 2 years prior are age 2; and so forth. Assets listed into Classes I, II and III whose ages exceed the maximum age for each class (13 years) should be aggregated on Line 15 (Age 13+) of the original cost column. Assets listed into Classes IV, V and VI whose ages exceed the maximum age for each class (27 years) should be aggregated on Line 51 (Age 27+) of the original cost column. The age is determined as follows: previous year purchases are age 1; purchases made 2 years prior are age 2; and so forth. As long as an asset is in use, it should be valued utilizing the appropriate factor as determined by its class and age. Multiply the original cost by the conversion factor to arrive at fair cash value. Add the original costs listed for each class to determine the total original cost by class. Add the total reported values for each class to determine the total reported value by class. The column totals for original cost and reported value for each class of property should be listed in the space provided for Schedule B property on page 1 of Form 62A500-M. The grand total original cost and fair market value for all classes of property should be summarized on Line Item 27.

#### **Line Items 31–39—Inventories**

On page 1 of the tangible personal property tax return under the appropriate category, list the value of all inventories held. The following describes the various inventory categories.

**31 Merchants Inventory**—Merchants inventory represents goods held for sale only. It may include retail goods, wholesale goods, consigned goods, floor planned goods and goods held by a distributor. It does not include inventory held for lease or rent or materials and supplies consumed by the merchant.

**32 Manufacturers Finished Goods (Manufacturers Only)**—Manufacturers finished goods represent products that have been manufactured and are ready for sale or shipment.

**33 Manufacturers Raw Materials (Manufacturers Only)**—This group includes those materials that are entered into the manufacturing process where they are acted upon to change their size, content, shape, etc. Generally, raw materials inventory will include natural resources, but may include some synthetics. It does not include unmanufactured agricultural products.

**Manufacturers Goods in Process (Manufacturers Only)**—Manufacturers goods in process include inventory that was originally a raw material that has been acted upon in some manner, but has not completed the manufacturing process.

**34 Motor Vehicles Held for Sale (Dealers Only)**—Motor vehicles held for sale shall be subject to ad valorem tax as goods held for sale in the regular course of business and are subject to a state rate only.

*New Farm Machinery Held Under a Floor Plan and Used Farm Machinery*—New farm machinery and other equipment held in the retailer's inventory for sale under a floor plan financing arrangement by a retailer, as defined under KRS 365.800.

**35 Goods Stored in Public Warehouses**—Inventory stored in a public warehouse is subject to a state tax rate and local tax rates, except for that inventory qualifying under Line Item 36.

**36 Goods Stored in Public Warehouses—in Transit**—Inventory of a nonresident that is stored in a public warehouse for the purpose of transshipment to an in-state or out-of-state destination and so designated on the original bill of lading, shall, while in the original package, or as fungible goods in bulk, be subject to property tax at state rate only.

Also, a Kentucky resident's inventory stored in a public warehouse for the purpose of transshipment to an out-of-state destination and so designated on the original bill of lading, shall, while in the original package, or as fungible goods in bulk, be subject to property tax at state rate only.

**Fluidized Bed Energy Production Facilities**—Property which has been certified as a fluidized bed energy production facility as defined in KRS 211.390 is subject to taxation at a state rate only. Revenue Form 62A500-M must be completed using the composite conversion factors for depreciable property.

**37 Unmanufactured Tobacco Products *not* at Manufacturers Plant nor in the Hands of the Grower or His Agent**—This property is assessed on September 1 of each year and is subject to a state property tax rate and a county/city tax rate. Tobacco grown in the year in which the assessment is made is exempt from taxation in that year. However, such products still on hand as of September 1 of the following year would be taxable.

**38 Other Unmanufactured Agricultural Products *not* at Manufacturers Plant nor in the Hands of the Grower or His Agent**—Any unmanufactured agricultural products other than tobacco not in the hands of the manufacturer, grower or the growers agent are subject to a state tax rate and a county/city tax rate.

**39 Unmanufactured Agricultural Products at Manufacturers Plant or in the Hands of the Grower or His Agent**—Any unmanufactured agricultural products actually in the hands of the manufacturer, grower or the growers agent are subject to a state tax rate only.

**Industrial Revenue Bond Property**—Tangible personal property purchased with industrial revenue bonds is subject to taxation at a state rate only. Revenue Form 62A500-M must be completed utilizing the composite conversion factors for depreciable assets.

#### **Line Item 50—Farming Equipment and Livestock**

List the fair cash value of all farm equipment and livestock on page 1 of the tangible tax return.

**Alcohol Production Facilities**—Tangible personal property which has been certified as an alcohol production facility as defined in KRS 247.910 is subject to taxation at a state rate only, for a limited period of eight years. Form 62A500 or 62A500-M must be completed utilizing the composite conversion factors for depreciable assets.

**Foreign Trade Zone**—Tangible personal property located within foreign trade zones as designated under Title 19 U.S.C. Section 81 is subject to taxation at a state rate only. Form 62A500 or 62A500-M must be completed utilizing the composite conversion factors for depreciable assets.

#### **Line Item 60—Other Tangible Personalty—Materials and Supplies, Gold, Silver, Platinum, Collections, Art Works, Research Libraries, etc. (from Schedule D)**

List the number of ounces of all gold, silver, platinum and other precious metals on Schedule D. If the market value of a precious metal is known, list the value per ounce on the preceding December 31 in the *Value Per Ounce* column. Multiply the number of ounces by the value per ounce to determine the total fair market value.

List the fair market value of all coin collections, stamp collections, art works, other collectibles and research libraries on Schedule D.

Property which is normally termed *expendable* or is being depreciated over a short period may be segregated and valued separately. For example, on the taxpayer's books, small tools may be capitalized and depreciated over a specified period, or capitalized and adjusted in accordance with periodic physical inventories, or expensed upon acquisition. List such property at fair cash value.

A manufacturer's supply items, not costed into inventory, are to be valued at cost in the amount on hand at year-end. Supply items of all other taxpayers are to be valued at cost in the amount on hand at year-end. Returnable containers, such as barrels, bottles, carboys, coops, cylinders, drums, reels, etc., are to be valued separately, at the fair cash value.

Materials and supplies as defined above should be listed on Schedule D.

#### **Line Item 81—Manufacturing Machinery (Manufacturers Only)**

Contractors' building components (construction in progress), machinery and equipment, materials, etc., are to be considered personal property until they are incorporated into plant. At that time the property may be classified in one of three categories—real estate, tangible or manufacturing machinery. Machinery and equipment which will eventually become part of the manufacturing process may be classified as manufacturing machinery during the construction period—valued at fair cash value and listed on Line 81 of the tax return.

#### **Line Item 82—Other Tangible Property**

Other tangible property must also be valued at fair cash value and listed on Line 82 of the tax return.

#### **Line Item 90—Recycling Machinery and Equipment**

Machinery or equipment owned by a business, industry or organization in order to collect, source separate, compress, bale, shred or otherwise handle waste materials if the machinery or equipment is primarily used for recycling purposes. *Examples:* balers, briquetters, compactors, containers, conveyors, conveyor systems, cranes with grapple hooks, crushers, densifiers, exhaust fans, fluffers, granulators, lift-gates, magnetic separators, material recovery facility equipment, pallet jacks, perforators, pumps with oil, scales, screeners, shears, shredders, two-wheel carts, vacuum systems.

#### **Revenue Form 62A500-A**

**Aircraft**—List the serial number, federal registration number, make, year, model, size, power and value of all aircraft owned on January 1. Attach a separate sheet if necessary. Do not list aircraft assessed as public service company property. Include additional information regarding avionics equipment, condition, TBO and other documentation that may influence the aircraft value in the space provided.

## Revenue Form 62A500-W

*Non-Kentucky Registered Watercraft*—List the state name, registration number, year, make, model, length, beam and horsepower of motor of all watercraft owned on January 1 situated in Kentucky. Attach a separate sheet if necessary. Do not list watercraft assessed as public service company property.

*Documented Boats*—Boats which are not required to be licensed by the Transportation Cabinet are subject to personal property taxes and must be listed on Revenue Form 62A500-W, Tangible Personal Property Tax Return (Watercraft Assessments Only), and filed with the Revenue Cabinet or PVA in the county where the boat is located. All other boat owners should list their boats through the PVA offices.

## Revenue Form 62A500-L

All persons and business entities (lessees) who lease tangible personal property from others are required to file Revenue Form 62A500-L, Tangible Personal Property Tax Compliance Return for Lessee. A separate return is required for each location at which leased properties are located. The return must be filed as an attachment to Revenue Form 62A500 or 62A500-M.

Please provide all information requested. List the name and address of the lessor and the related equipment information, including the type of equipment, year of manufacture, model, selling price new, gross annual rent, date of the lease, length of the lease and purchase price at the end of the lease. Attach a schedule if necessary.

## Revenue Form 62A500-C

All persons and business entities that have consigned to them tangible personal property must complete and file Revenue Form 62A500-C. A separate return is required for each location at which consigned goods are located. The return must be filed as an attachment to Revenue Form 62A500 or 62A500-M.

Please provide all information requested. List the name and address of the consignor and the value of the consigned goods. Consigned inventory must be valued using full absorption first-in-first-out (FIFO) costing.

## Economic Life Classes and Standard Industrial Classification Codes

**Classification**—The property listed on pages 7 and 8 is grouped in accordance with one of six economic life classes. Each classification is described by the intended economic life and the general type of property which falls in that classification.

Most businesses will have property falling in several classes. However, to help determine appropriate classification, the SIC code is illustrated showing those industries where properties of that class are most likely to be found. **The list on pages 7 and 8 is to be used as a general guide only and is not to be used to determine actual classifications of individual property types.**

The business activities set forth on the following pages are categorized and are presented in a manner similar to the standard industrial classifications employed by the federal government. The listing of certain activities is not intended as a presumption of taxability nor are the major headings reflective of the proper schedule in which the property is to be listed in the tax return. Be sure to list the SIC code that most closely identifies your business activity on page 1 of the tangible tax return.

GENERAL BUSINESS ACTIVITIES	CLASS	Code	Class
General administrative activities involving the use of desks, files, typewriters, calculators, adding and accounting machines, FAX machines, communications equipment, copiers and duplicating equipment, security systems, and other office furniture, fixtures and equipment.	III		
General business purpose integrated computer systems and related peripheral equipment, such as mini-computers, micro-processors, terminals, disk and tape drives, printers, data entry equipment, and software.	I		
<b>NOTE:</b> There is no single class for computers and related hardware used to control manufacturing processes. <b>This schedule is to be used as a general guide only and is not to be used to determine actual classifications of individual property types.</b>			
Code	Class		
<b>CONSTRUCTION</b>			
0018 Operative builders (building for own account)	IV		
<b>General Contractors</b>			
0034 Residential building	II		
0059 Nonresidential building	II		
0075 Highway and street construction	II		
3889 Other heavy construction (pipe laying, bridge construction, etc.)	II		
<b>Building Trade Contractors, Including Repairs</b>			
0232 Plumbing, heating, air conditioning	IV		
0257 Painting and paper hanging	IV		
0273 Electrical work	IV		
0299 Masonry, dry wall, stone, tile	IV		
0414 Carpentering and flooring	IV		
0430 Roofing, siding, and sheet metal	IV		
0455 Concrete work	IV		
0471 Water well drilling	IV		
0885 Other building trade contractors (excavation, glazing, etc.)	IV		
<b>MANUFACTURING, INCLUDING PRINTING AND PUBLISHING</b>			
0638 Other food products and beverages	IV		
0653 Textile mill products	VI		
0679 Apparel and other textile products	VI		
0695 Leather, footwear, handbags, etc.	V		
0810 Furniture and fixtures	V		
0836 Lumber and other wood products	V		
0851 Printing and publishing	V		
0877 Paper and allied products	VI		
0893 Chemicals and allied products	VI		
1016 Rubber and plastics products	V		
1032 Stone, clay, and glass products	VI		
1057 Primary metal industries	VI		
1073 Fabricated metal products	VI		
1099 Machinery and machine shops	V		
1115 Electric and electronic equipment	V		
1313 Transportation equipment	VI		
1339 Instruments and related products	V		
1883 Other manufacturing industries	VI		
<b>MINING AND MINERAL EXTRACTION</b>			
1511 Metal mining	II		
1537 Coal mining (underground)	I		
Coal mining (surface)	II		
Coal processing	VI		
1552 Oil and gas	IV		
1719 Quarrying and nonmetallic mining	II		
<b>AGRICULTURAL SERVICES, FORESTRY AND FISHING</b>			
1917 Soil preparation services	III		
1933 Crop services	III		
1958 Veterinary services, including pets	III		
1974 Livestock breeding	III		
1990 Other animal services	III		
2113 Farm labor and management services	III		
2212 Horticulture and landscaping	III		
2238 Forestry, except logging	III		
0836 Logging	IV		
2279 Fishing, hunting, and trapping	III		
<b>WHOLESALE TRADE—SELLING GOODS TO OTHER BUSINESSES, GOVERNMENT, OR INSTITUTIONS, ETC.</b>			
<b>Durable Goods, Including Machinery, Equipment, Wood, Metals, etc.</b>			
2618 Selling for your own account	III		
2634 Agent or broker for other firms—more than 50% of gross sales on commission	III		
<b>Nondurable Goods, Including Food, Fiber, Chemicals, etc.</b>			
2659 Selling for your own account	III		
2675 Agent or broker for other firms—more than 50% of gross sales on commission	III		
<b>RETAIL TRADE—SELLING GOODS TO INDIVIDUALS AND HOUSEHOLDS</b>			
3012 Selling door-to-door, by telephone or party plan, or from mobile unit	II		
3038 Catalog or mail order	II		
3053 Vending machine selling	II		
<b>Selling from Store, Showroom, or Other Fixed Location Food, Beverages, and Drugs</b>			
3079 Eating places (meals or snacks)	III		
3095 Drinking places (alcoholic beverages)	III		
3210 Grocery stores (general line)	III		
0612 Bakeries selling at retail	III		
3236 Other food stores (meat, produce, candy, etc.)	III		
3251 Liquor stores	III		
3277 Drug stores	III		
<b>Automotive and Service Stations</b>			
3319 New car dealers (franchised)	III		
3335 Used car dealers	III		
3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)	III		
<b>General Merchandise, Apparel, and Furniture</b>			
3533 Tires, accessories, and parts	III		
3558 Gasoline service stations	II		
3715 Variety stores	III		
3731 Other general merchandise stores	III		
3756 Shoe stores	III		
3772 Men's and boys' clothing stores	III		
3913 Women's ready-to-wear stores	III		
3921 Women's accessory and specialty stores and furriers	III		
3939 Family clothing stores	III		
3954 Other apparel and accessory stores	III		
3970 Furniture stores	III		
3996 TV, audio, and electronics	III		
3988 Computer and software stores	III		
4119 Household appliance stores	III		
4317 Other home furnishing stores (china, floor coverings, drapes, etc.)	III		
4333 Music and record stores	III		
<b>Building, Hardware, and Garden Supply</b>			
4416 Building materials dealers	III		
4432 Paint, glass, and wallpaper stores	III		
4457 Hardware stores	III		
4473 Nurseries and garden supply stores	III		
<b>Other Retail Stores</b>			
4614 Used merchandise and antique stores (except used motor vehicle parts)	III		
4630 Gift, novelty, and souvenir shops	III		
4655 Florists	III		
4671 Jewelry stores	III		
4697 Sporting goods and bicycle shops	III		
4812 Boat dealers	III		
4838 Hobby, toy, and game shops	III		
4853 Camera and photo supply stores	III		
4879 Optical goods stores	III		
4895 Luggage and leather goods stores	III		
5017 Book stores, excluding newsstands	III		
5033 Stationery stores	III		
5058 Fabric and needlework stores	III		
5074 Mobile home dealers	III		
5090 Fuel dealers (except gasoline)	III		
5884 Other retail stores	III		



Code	Class	Code	Class
<b>REAL ESTATE, INSURANCE, FINANCE, AND RELATED SERVICES</b>		<b>Personal Services</b>	
5512 Real estate agents and managers	III	8110 Beauty shops (or beautician)	III
5538 Operators and lessors of buildings (except developers)	III	8318 Barber shop (or barber)	III
5553 Operators and lessors of other real property (except developers)	III	8334 Photographic portrait studios	III
5710 Subdividers and developers, except cemeteries	III	8516 Shoe repair and shine services	III
5736 Insurance agents and services	III	8532 Funeral services and crematories	III
5751 Security and commodity brokers, dealers, and investment services	III	8714 Child day care	III
5777 Other real estate, insurance, and financial activities	III	8730 Teaching or tutoring	III
		8755 Counseling (except health practitioners)	III
		8771 Ministers and chaplains	III
		6882 Other personal services	III
<b>TRANSPORTATION, COMMUNICATIONS, PUBLIC UTILITIES, AND RELATED SERVICES</b>		<b>Automotive Services</b>	
6114 Taxicabs	III	8813 Automotive rental or leasing, without driver	III
6312 Bus and limousine transportation	III	8839 Parking, except valet	III
6338 Trucking (except trash collection)	III	8854 General automotive repairs	III
6510 Trash collections without own dump	III	8870 Specialized automotive repairs (brake, body repairs, paint, etc.)	III
6536 Public warehousing	VI	8896 Other automotive services (wash, towing, etc.)	III
6551 Water transportation	VI		
6619 Air transportation	III	<b>Miscellaneous Repair, Except Computers</b>	
6635 Travel agents and tour operators	III	9019 TV and audio equipment repair	III
6650 Other transportation and related services	III	9035 Other electrical equipment repair	III
6676 Communication services	III	9050 Reupholstery and furniture repair	III
6692 Utilities, including dumps, snowplowing, road cleaning, etc.	III	2881 Other equipment repair	III
<b>SERVICES (PROVIDING PERSONAL, PROFESSIONAL, AND BUSINESS SERVICES)</b>		<b>Medical and Health Services</b>	
<b>Hotels and Other Lodging Places</b>		9217 Offices and clinics of medical doctors (MD's)	III
7096 Hotels, motels, and tourist homes	III	9233 Offices and clinics of dentists	III
7211 Rooming and boarding houses	III	9258 Osteopathic physicians and surgeons	III
7237 Camps and camping parks	III	9274 Chiropractors	III
<b>Laundry and Cleaning Services</b>		9290 Optometrists	III
7419 Coin-operated laundries and dry cleaning	II	9415 Registered and practical nurses	III
7435 Other laundry, dry cleaning, and garment services	III	9431 Other licensed health practitioners	III
7450 Carpet and upholstery cleaning	III	9456 Dental laboratories	III
7476 Janitorial and related services (building, house, and window cleaning)	III	9472 Nursing and personal care facilities	III
<b>Business and/or Personal Services</b>		9886 Other health services	III
7617 Legal services (or lawyer)	III	<b>Amusement and Recreational Services</b>	
7633 Income tax preparation	III	8557 Physical fitness facilities	III
7658 Accounting and bookkeeping	III	9613 Videotape rental stores	III
7674 Engineering, surveying, and architectural	III	9639 Motion picture theaters	III
7690 Management, consulting, and public relations	III	9654 Other motion picture and TV film and tape activities	III
7716 Advertising, except direct mail	III	9670 Bowling alleys	III
7732 Employment agencies and personnel supply	III	9696 Professional sports and racing, including promoters and managers	III
7757 Computer and data processing, including repair and leasing	I	9811 Theatrical performers, musicians, agents, producers, and related services	III
7773 Equipment rental and leasing (except computer or automotive)	II	9837 Other amusement and recreational services	III
7914 Investigative and protective services	III		
7880 Other business services	III	8888 Unable to classify	

#### Kentucky Revenue Cabinet Mission Statement

To provide courteous, accurate and efficient services for the benefit of Kentucky and its citizens, and administer the tax laws of the Commonwealth in a fair and impartial manner.

\* \* \* \* \*

*The Kentucky Revenue Cabinet does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.*



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## COUNTY PVA TELEPHONE NUMBERS AND ADDRESSES

County	Phone Number	Address	City	ZIP Code
Adair	(502) 384-3673	424 Public Square, Suite 2	Columbia	42728
Allen	(502) 237-3711	Courthouse, Box 397	Scottsville	42164
Anderson	(502) 839-4061	101 Ollie Bowen Court	Lawrenceburg	40342
Ballard	(502) 335-3400	Courthouse, Box 267	Wickliffe	42087
Barren	(502) 651-2026	204 Courthouse Square	Glasgow	42141
Bath	(606) 674-6382	P.O. Box 688	Owingsville	40360
Bell	(606) 337-2720	P.O. Box 255	Pineville	40977
Boone	(606) 334-2181	P.O. Box 388	Burlington	41005
Bourbon	(606) 987-2152	Courthouse, Room 15, Main Street	Paris	40361
Boyd	(606) 739-5173	P.O. Box 434	Catlettsburg	41129
Boyle	(606) 238-1104	Courthouse, 321 West Main Street	Danville	40422
Bracken	(606) 735-2228	Courthouse, Box 310	Brooksville	41004
Breathitt	(606) 666-7906	1127 Main Street	Jackson	41339
Breckinridge	(502) 756-5154	P.O. Box 516, Second and Main	Hardinsburg	40143
Bullitt	(502) 543-7480	P.O. Box 681, Beech Street	Shepherdsville	40165
Butler	(502) 526-3455	P.O. Box 538	Morgantown	42261
Caldwell	(502) 365-7227	Courthouse, Room 8	Princeton	42445
Calloway	(502) 753-3482	P.O. Box 547	Murray	42071
Campbell	(606) 292-3871	Courthouse, Fourth and York Streets	Newport	41071
Carlisle	(502) 628-5498	Courthouse, Box 206	Bardwell	42023
Carroll	(502) 732-5448	Courthouse, 440 Main Street	Carrollton	41008
Carter	(606) 474-5663	Courthouse, Room 214	Grayson	41143
Casey	(606) 787-7621	P.O. Box 38, Court Square	Liberty	42539
Christian	(502) 887-4115	P.O. Box 96	Hopkinsville	42241
Clark	(606) 745-0250	Courthouse, 34 South Main Street	Winchester	40391
Clay	(606) 598-3832	316 Main Street	Manchester	40962
Clinton	(606) 387-5938	P.O. Box 186	Albany	42602
Crittenden	(502) 965-4598	Courthouse, 107 South Main Street	Marion	42064
Cumberland	(502) 864-5161	Courthouse, P.O. Box 431	Burkesville	42717
Daviess	(502) 685-8474	Courthouse, Room 102, 212 St. Ann Street	Owensboro	42303-4148
Edmonson	(502) 597-2381	P.O. Box 37	Brownsville	42210
Elliott	(606) 738-5090	P.O. Box 690	Sandy Hook	41171
Estill	(606) 723-4569	Courthouse, Room 104, Main Street	Irvine	40336
Fayette	(606) 254-2722	166 North Martin Luther King Blvd.	Lexington	40507
Fleming	(606) 845-8801	P.O. Box 94	Flemingsburg	41041
Floyd	(606) 886-9622	Courthouse, Box 874	Prestonsburg	41653
Franklin	(502) 875-8780	Courthouse Annex, 313 West Main Street	Frankfort	40601
Fulton	(502) 236-2548	Courthouse, 201 Moulton Street	Hickman	42050
Gallatin	(606) 567-5621	Courthouse, P.O. Box 883	Warsaw	41095
Garrard	(606) 792-3291	Courthouse, Public Square	Lancaster	40444
Grant	(606) 824-6511	Courthouse, 101 North Main Street	Williamstown	41097
Graves	(502) 247-3301	101 E South, Box 5	Mayfield	42066
Grayson	(502) 259-4838	10 Public Square	Leitchfield	42754
Green	(502) 932-7518	103 South First Street	Greensburg	42743
Greenup	(606) 473-9984	Courthouse, Room 209, Main Street	Greenup	41144
Hancock	(502) 927-6846	P.O. Box 523	Hawesville	42348
Hardin	(502) 765-2129	P.O. Box 70	Elizabethtown	42701
Harlan	(606) 573-1990	Courthouse, Box 209	Harlan	40831
Harrison	(606) 234-8049	P.O. Box 53	Cynthiana	41031
Hart	(502) 524-2321	Box 566, Main Street	Munfordville	42765
Henderson	(502) 827-6024	P.O. Box 2003	Henderson	42420
Henry	(502) 845-5740	P.O. Box 11	New Castle	40050
Hickman	(502) 653-5521	Courthouse, 110 East Clay Street	Clinton	42031
Hopkins	(502) 821-3092	25 East Center Street	Madisonville	42431
Jackson	(606) 287-7634	P.O. Box 249, Main Street	McKee	40447
Jefferson	(502) 574-6380	504 Fiscal Court Bldg., 531 Court Place	Louisville	40202
Jessamine	(606) 885-4931	101 Court Row, P.O. Box 530	Nicholasville	40340-0503
Johnson	(606) 789-2564	Courthouse, Second Floor	Paintsville	41240
Kenton	(606) 491-2728	303 Court Street, Room 210	Covington	41011
Knott	(606) 785-5569	Courthouse, P.O. Box 1021	Hindman	41822
Knox	(606) 546-4113	P.O. Box 1509	Barbourville	40906
Larue	(502) 358-4202	Courthouse, West High Street	Hodgenville	42748
Laurel	(606) 864-2889	Courthouse, Room 101, 101 South Main Street	London	40741

# **COUNTY PVA PHONE NUMBERS AND ADDRESSES**

*Continued*

County	Phone Number	Address	City	ZIP Code
Lawrence	(606) 638-4743	122 South Main Cross Street	Louisa	41230
Lee	(606) 464-4105	P.O. Box 1008	Beattyville	41311
Leslie	(606) 672-2456	Courthouse, P.O. Box 1891	Hyden	41749
Letcher	(606) 633-2182	Courthouse, Main Street	Whitesburg	41858
Lewis	(606) 796-2622	Courthouse, 514 Second Street	Vanceburg	41179
Lincoln	(606) 365-4550	P.O. Box 296	Stanford	40484
Livingston	(502) 928-2524	P.O. Box 77	Smithland	42081
Logan	(502) 726-8334	Courthouse, P.O. Box 307	Russellville	42276
Lyon	(502) 388-7271	P.O. Box 148	Eddyville	42038
McCracken	(502) 444-4712	Courthouse Annex, 621 Washington Street	Paducah	42003
McCreary	(606) 376-2514	Courthouse, P.O. Box 609	Whitley City	42653
McLean	(502) 273-3291	Courthouse, P.O. Box 246	Calhoun	42327
Madison	(606) 623-5410	Courthouse, 101 West Main Street	Richmond	40475
Magoffin	(606) 349-6198	Courthouse Square, P.O. Box 148	Salyersville	41465
Marion	(502) 692-3401	Courthouse, 120 West Main Street	Lebanon	40033
Marshall	(502) 527-4728	1101 Main Street	Benton	42025
Martin	(606) 298-2807	Courthouse, P.O. Box 341	Inez	41224
Mason	(606) 564-3700	220 1/2 Sutton Street	Maysville	41056
Meade	(502) 422-2178	Fairway Drive, Courthouse Complex	Brandenburg	40108
Menifee	(606) 768-3514	P.O. Box 36	Frenchburg	40322
Mercer	(606) 734-6330	Courthouse, P.O. Box 244	Harrodsburg	40330
Metcalfe	(502) 432-3162	Courthouse, P.O. Box 939	Edmonton	42129
Monroe	(502) 487-6401	Courthouse, P.O. Box 486	Tompkinsville	42167
Montgomery	(606) 498-8710	Courthouse Annex, 44 West Main Street	Mt. Sterling	40353
Morgan	(606) 743-3349	Prestonsburg Street	West Liberty	41472
Muhlenberg	(502) 338-4664	Courthouse, P.O. Box 546	Greenville	42345
Nelson	(502) 348-1810	113 East Stephen Foster	Bardstown	40004
Nicholas	(606) 289-3735	Courthouse, P.O. Box 2	Carlisle	40311
Ohio	(502) 298-4433	Courthouse	Hartford	42347
Oldham	(502) 222-9320	100 East Main Street	LaGrange	40031
Owen	(502) 484-5172	P.O. Box 337	Owenton	40359
Owsley	(606) 593-6265	P.O. Box 337	Booneville	41314
Pendleton	(606) 654-6055	Courthouse, P.O. Box 108	Falmouth	41040-0108
Perry	(606) 436-4914	481 Main Street	Hazard	41701
Pike	(606) 432-6201	Courthouse, 324 Main Street	Pikeville	41501
Powell	(606) 663-4184	Courthouse, P.O. Box 277	Stanton	40380
Pulaski	(606) 679-1812	Courthouse, P.O. Box 206	Somerset	42502
Robertson	(606) 724-5213	P.O. Box 216	Mt. Olivet	41064
Rockcastle	(606) 256-4194	Courthouse, P.O. Box 977	Mt. Vernon	40456
Rowan	(606) 784-5512	926 East Main Street	Morehead	40351
Russell	(502) 343-4395	P.O. Box 224	Jamestown	42629
Scott	(502) 863-7885	Courthouse, 101 East Main Street	Georgetown	40324
Shelby	(502) 633-4403	501 Washington Street	Shelbyville	40065
Simpson	(502) 586-4261	Courthouse, P.O. Box 424	Franklin	42134
Spencer	(502) 477-3207	Courthouse, P.O. Box 425	Taylorsville	40071
Taylor	(502) 465-5811	Courthouse	Campbellsville	42718
Todd	(502) 265-5614	Courthouse, P.O. Box 593	Elkton	42220-0593
Trigg	(502) 522-3271	P.O. Box 629	Cadiz	42211
Trimble	(502) 255-3592	Courthouse, Box 131	Bedford	40006
Union	(502) 389-1933	Courthouse, P.O. Box 177	Morganfield	42437
Warren	(502) 843-3268	P.O. Box 1269, 429 Tenth Avenue East	Bowling Green	42101-1269
Washington	(606) 336-5420	Courthouse, P.O. Box 189	Springfield	40069
Wayne	(606) 348-6621	Courthouse, P.O. Box 253	Monticello	42633
Webster	(502) 639-7016	Courthouse, P.O. Box 88	Dixon	42409
Whitley	(606) 549-6008	Courthouse, P.O. Box 462	Williamsburg	40769
Wolfe	(606) 668-6923	Courthouse, P.O. Box 155	Campton	41301
Woodford	(606) 873-4101	Courthouse, Room 108, 103 Main Street	Versailles	40383